

March 20, 2012

Mr. Ralph Lamoreaux
Maricopa County Citizen's Audit Advisory Committee
c/o Ross L. Tate, County Auditor
301 West Jefferson, Suite 660
Phoenix, Arizona 85003-2148

Dear Mr. Lamoreaux:

We have completed a peer review of the Maricopa County Internal Audit Department for reports issued during the period January 1, 2009, through December 31, 2011. In conducting our review, we followed the policies and procedures for external peer reviews generally accepted by local government internal audit organizations in the United States of Arizona.

We reviewed the internal quality control system of the Maricopa County Internal Audit Department and conducted tests in order to determine if its quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States or Arizona. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Maricopa County Internal Audit Department quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January 1, 2009 through December 31, 2011.

Very truly yours,

CliftonLarsonAllen LLP